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REPORT ON SPECIFIED AUDITING PROCEDURES

To the Ministry of Children, Community and Social Services and
 the Regional Municipality of York

As specifically agreed, we have performed the specified auditing procedures enumerated below in connection with the financial information in the Comparative Statement of Revenue and Expenditures of the Regional Municipality of York - Healthy Babies, Healthy Children Program for the period from January 1, 2019 to March 31, 2020. The specified auditing procedures are summarized, along with the findings, as below:

SPECIFIED AUDITING PROCEDURES	FINDINGS
1. Verify that the audited financial statements and settlement forms agree with the books of the Transfer Payment Recipient (the "Recipient").	We verified that the audited financial statements and settlement forms agree with the general ledger of the Recipient and found no exceptions.
2. Reconcile the differences between the expenses and revenues as reported on the settlement forms with those as shown in the audited financial statements for the period from January 1, 2019 to March 31, 2020.	We reconciled the expenses and revenues as reported on the settlement forms to the general ledger for the period from January 1, 2019 to March 31, 2020 and found no exceptions. The general ledger was agreed to the audited financial statements of the Regional Municipality of York (the "Region") for the year ended December 31, 2019.
3. Obtain knowledge of the applicable Provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Recipient on whose financial statements are being reported.	We have familiarized ourselves with the applicable Provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Region on whose financial statements we have reported.



<p>4. Review the "Explanatory Notes" for the period from January 1, 2019 to March 31, 2020 for the preparation of the annual settlement return as required by the Ministry of Children, Community and Social Services (the "Ministry").</p>	<p>We have read the "Explanatory Notes" for the settlement period from January 1, 2019 to March 31, 2020 for the preparation of the annual settlement, as required by the Ministry.</p>
<p>5. Review all minutes of the following bodies up to March 31, 2020: (a) Board of Health (b) Audit Committee (c) Finance Committee (d) Other</p>	<p>We have reviewed all minutes of the following bodies up March 31, 2020 in connection with our overall audit of the Region: (a) Board of Health (b) Audit Committee (c) Finance Committee (d) Regional Council</p>
<p>6. Review the correspondence during the period between the Ministry and the Recipient which has been provided to us by the Recipient and is likely to have a direct bearing on its financial position or accounting system.</p>	<p>We have reviewed the correspondence during the period between the Ministry and the Recipient which has been provided to us by the Recipient and is likely to have a direct bearing on its financial position or accounting system.</p>
<p>7. Verify that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue.</p>	<p>We are unable to provide positive assurance that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue as it was beyond the scope of our audit procedures.</p>
<p>8. Report in writing to the Audit Committee (or equivalent) or to the Board, any weaknesses in internal controls which came to our attention during the course of the audit which, in our opinion, might expose the Recipient to a material loss of funds or other assets.</p>	<p>We have not reported in writing to the Audit Committee any weaknesses in internal controls which came to our attention during the course of the overall audit of the Region, which in our opinion, might expose the Recipient to a material loss of funds or other assets.</p>



9. Review the Recipient's insurance coverage and, where applicable, forward any comments to the Audit Committee (or equivalent) or Board after taking into consideration the existing level of internal control. Also review other insurance coverage.	We are unable to provide positive assurance on the Recipient's insurance coverage with respect to the existing level of internal control as it was beyond the scope of our audit procedures.
10. Ensure that the Recipient has complied with the previous audit recommendations in all material respects.	We enquired of management that the Recipient has complied with the previous audit recommendations in all material respects as performed in connection with our overall audit of the Region and have been informed that they have done so.

Our engagement was performed in accordance with Canadian generally accepted standards for specified audit procedures engagements.

We make no representation regarding the appropriateness and sufficiency of the specified auditing procedures. These specified auditing procedures do not constitute an audit or review of the financial information in the Comparative Statement of Revenue and Expenditures of the Regional Municipality of York - Healthy Babies, Healthy Children Program, and therefore we are unable to and do not provide any assurance on the financial information in the Comparative Statement of Revenue and Expenditures of the Regional Municipality of York - Healthy Babies, Healthy Children Program. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported. The above listed findings relate only to the elements, accounts, items or financial information specified above and does not extend to any of the Regional Municipality of York's financial statements taken as a whole.

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

August 6, 2020

